Fiscal Studies, volume 18 (1997)

INDEX OF ARTICLES
(in order of appearance)

February, Number 1

Women, men and the distribution of income	*Holly Sutherland*	1
Consumption and saving behaviour: modelling recent trends	*Orazio Attanasio*	23
Housing benefit and financial returns to employment for tenants in the social sector	*Christopher Giles, Paul Johnson and Julian McCrae*	49
A cost–benefit approach to the evaluation of Regional Selective Assistance	*Kim Swales*	73
Horizontal equity and the taxation of employed and self-employed workers	*Judith Freedman and Emma Chamberlain*	87
Editorial announcement		119

May, Number 2

Low income dynamics in 1990s Britain	*Sarah Jarvis and Stephen P. Jenkins*	123
The effect of tax-based savings incentives on government revenue	*Giuseppe Ruggeri and Maxime Fougère*	143
Financial markets, ageing and social welfare	*David Miles*	161
Binding rulings	*Winnie Chan*	189
Share repurchases	*Philip Shirley*	211

August, Number 3

Wage structures in the private and public sectors in West Germany
Christian Dustmann and Arthur van Soest 225
European pension systems: a simulation analysis
Turalay Kenc and William Perraudin 249
The windfall tax *Lucy Chennells* 279
Inequality, mobility and income distribution comparisons *John Creedy* 293
A comment on the viability of the allowance for corporate equity
John Isaac 303
Simplifying the formal structure of UK income tax *Julian McCrae* 319

November, Number 4

A note from the Editors 339
What can America learn from the British tax system? *William Gale* 341
Peculiar institutions: a British perspective on tax policy in the United States *Michael Keen* 371
The possibility of a British Earned Income Tax Credit
Robert Walker and Michael Wiseman 401
Trends in charitable giving *Cathy Pharoah and Sarah Tanner* 427
Tax law improvement in Australia and the UK: the need for a strategy for simplification *Simon James and Ian Wallschutzky* 445

INDEX OF AUTHORS

(in alphabetical order)

(first — *italic* — numeral is issue number, second is page number)

Attanasio, Orazio *1*, 23
Chamberlain, Emma *1*, 87
Chan, Winnie *2*, 189
Chennells, Lucy *3*, 279
Creedy, John *3*, 293
Dustmann, Christian *3*, 225
Fougère, Maxime *2*, 143
Freedman, Judith *1*, 87
Gale, William *4*, 341
Giles, Christopher *1*, 49
Isaac, John *3*, 303
James, Simon *4*, 445
Jarvis, Sarah *2*, 123
Jenkins, Stephen P. *2*, 123
Johnson, Paul *1*, 49
Keen, Michael *4*, 371
Kenc, Turalay *3*, 249
McCrae, Julian *1*, 49
3, 319
Miles, David *2*, 161
Perraudin, William *3*, 249
Pharoah, Cathy *4*, 427
Ruggeri, Giuseppe *2*, 143
Shirley, Philip *2*, 211
Sutherland, Holly *1*, 1
Swales, Kim *1*, 73
Tanner, Sarah *4*, 427
van Soest, Arthur *3*, 225
Walker, Robert *4*, 401
Wallschutzky, Ian *4*, 445
Wiseman, Michael *4*, 401